ACRONYMS

AP	Acronym for Accounts Payable.
AR	Acronym for Accounts Receivable.
ARP	Alternative Retirement Plan.
ARCS	Acronym and former name for Accounts Receivable Collection Services, part of the Office of the University Bursar.
ARMS	Acronym for "Administrative Resource Management Systems" the former term for the system now known as the Financials system and Human Resources system.
ATF PO	Acronym for After-the-Fact Purchase Order. Purchase orders that are issued after the goods or services have been received. These purchase orders are out of compliance and are not protected by our Terms and Conditions.
ATI	Acronym for the Agricultural Technical Institute located in Wooster Ohio.
BBA	Acronym for Budget Balance Available. Refers to amount of GFSA remaining after expenditures to date and encumbrances have been subtracted from the original budget.
BOT	Acronym for Board of Trustees
B & F	Acronym for Office of Business and Finance.
CRP	Acronym for Community Rehabilitation Program (CRP). One of the preference programs that provides Ohio citizens with work-limiting disabilities gainful employment. If an item or service is available from a CRP, we are required to use them.
DB	Acronym for Delegated Buyer. Individual who is employed in a shared service center or department who can issue direct purchase orders up to $5,000 to a supplier

DPST

Journal class that indicates the type of journal entry; Deposit entry to record funds received by the university.

DR

Acronym for a Disposal Request. Completed by a department to identify items that have been taken out of service and are ready for release to Surplus Materials Disposal

EDGE

Acronym for Encouraging Diversity, Growth and Equity. EDGE is part of the state's procurement preference program for socially and economically disadvantaged businesses.

EIN

Acronym for Employee Identification Number.

F & A

Facilities and Administrative costs. Costs the University incurs when an externally funded research project takes place.

FAS

Acronym for the Financial Accounting System (FAS), which was the University's central accounting system until June 30, 2000.

FAS-12

Acronym and the alternative name for the paper-based "Payment Request form." The name came from the old legacy system (FAS) and indicated that the payment request was the twelfth form in a series of paper-based forms.

FOD

Acronym for Facilities, Operations and Development, a department within the Office of Administration and Planning

FTE

Acronym for Full Time Equivalent.

FY

Abbreviation for Fiscal Year. A fiscal year is any twelve-month accounting period. At The Ohio State University, the fiscal year runs from July 1 of one year through June 30th of the following calendar year.

FOD

Acronym for Facilities Operations and Development (formerly Physical Facilities).

FP&A

Acronym for Financial Planning and Analysis, formerly known as Resource Planning and Analysis (RPIA).

GFSA	Acronym for General Funds Spending Authority. The amount from the General Fund that a department is permitted to spend. Allocations are made each year.
GL	Acronym for General Ledger, the University's online central accounting system.
HR	Acronym for Human Resources.
HRIS	Acronym for Human Resources Information System Help Desk, the telephone help line in Human Resources for questions regarding the use of the HR system.
IDB	Acronym for Inter-Departmental Billing.
ICS	Acronym for Internal Control Structure. Procedures used within a department to prevent error or fraud.
IRC	Acronym for Internal Revenue Code. Title 26 of the United States Code. Regulates and administers taxation at the federal level.
JED	Acronym for Job Earnings Distribution. If an employee's compensation should be charged to more than one ChartField combination on a regular basis, this is where the allocation to each account is designated.
JRNL	Indicates a journal entry into the GL
MBE	Acronym for Minority Business Enterprise. State mandate that requires 15% of purchases be made using State of Ohio certified minority vendors.
NAEP	Acronym for the "National Association of Educational Procurement" The University is a member of this non-profit professional organization and subscribes to their NAEP Code of Ethics
NRA	Acronym for Non-Resident Alien.
OAA	Acronym for Office of Academic Affairs.

OARDC	Acronym for the Ohio Agricultural Research and Development Center located in Wooster, Ohio.
OBA	Journal Class in the GL that identifies Other Bank Activity (OBA).
OCIO	Acronym for Office of Office of the Chief Information Officer (formerly known as OIT).
OIT	Acronym for Office of Information Technology (The former name of the "Office of the Chief Information Officer.")
OIT - TN	Acronym for the Office of Information Technology – Telecommunications and Networking (formerly known as UNITS). The Ohio State University's Telecommunications and Networking department offers a wide variety of voice, data, and video services to students, faculty, and staff. No longer known as Office of Information Technology, now known as OCIO – Office of the Chief Information Officer.
OMB	Acronym Office of Management and Budget. A federal office that assists the President of the United States in the development and execution of policies and programs. OMB has a hand in the development and resolution of all budget, policy, legislative, regulatory, procurement, e-gov, and management issues on behalf of the President.
OPI	Acronym for Ohio Penal Industries, one of the preference programs used by the University.
ORC	Acronym for Ohio Revised Code.
ORC	In the context of the university, ORC is the acronym for the Office of Research Compliance, part of the Office of Research.
ORTEC	Acronym for the Office of Research, Training, Education and Communication, part of the Office of Research. ORTEC works with all Office of Research administrative units to develop and coordinate training and education for the Ohio State University research community.

OSP	Acronym for the Office of Sponsored Programs, formerly known as the Ohio State University Research Foundation (OSURF).
Org	Abbreviation for Organization. The specific area of the University responsible for a financial transaction. The org number has 5 digits.
OSUMC	Acronym for Ohio State University Medical Center.
OSURF	Acronym for Ohio State University Research Foundation, the former name of Office of Sponsored Programs.
PBA	Acronym for Present Budget Allocation. It is the university's permanent General Funds Budget. A department's PBA influences or determines each year's allocation of GFSA.
PERS	Acronym for Public Employees Retirement System.
PET	Acronym for Personnel Expenditure Transfers. It is a one-time adjustment to the general ledger made in the Human Resources system for salary expense transfers.
PI	Acronym for Principal Investigator
PO	Acronym for Purchase Order, which is an offer of a contract from the University to an external vendor.
PR#	Acronym for Payment Request Number. The unique number assigned to an eRequest
PREP	Acronym for Payment Request Entry Page. Online method for processing payments against Convenience Orders for specific goods and services.
PSSC	Procurement Shared Service Center. Service Center that serves the procurement needs for Business and Finance, Office of the President, Legal Affairs, Board of Trustees, Office of Human Resources, Government Affairs, Office of Academic Affairs, Office of Student Life and University Advancement

RPIA	RPIA is the acronym for Resource Planning and Institutional Analysis, the University's budget office. The department's name is now Financial Planning and Analysis (FP&A).
SFO	Acronym for Senior Fiscal Officer. Person responsible for fiscal duties at the college level. The Senior Fiscal Officer usually works closely with the Dean of the college or the Vice President.
SIS	Acronym for Student Information System, a module of the PeopleSoft Financials System.
SPMS	Acronym for Surplus Property Management System. System used by equipment coordinators to dispose of university property and allows the university community and general public to view available surplus property for sale or transfer.
SPO	Acronym for Sponsored Program Officer
SSC	Acronym for Shared Service Center.
STRS	Acronym for State Teachers Retirement System
SPMS	Surplus Property Management System. Formerly known as "Treasure or Trash," it is the Controller's website that allows you to advertise and/or locate surplus OSU equipment.
T's and C's	Acronym for Terms and Conditions. Terms and conditions bind the university to certain obligations and state law prohibits us from agreeing to certain T's & C's.
T-Number	A Travel Request Number. A T-Number is issued by the Travel office for authorized travel-related expenses for faculty, staff, students and guests.
UBI	Acronym for Unrelated Business Income. UBI is income derived from a trade or business that is unrelated to an organization's exempt function
UBIT	Acronym for Unrelated Business Income Tax. Federal income tax paid on income that is unrelated to an organization's tax-exempt mission

UNITS	Acronym for University Network Integrated Telecommunications System, the Ohio State University's telecommunications department. UNITS name changed to OIT-Telecommunications and Networking effective June 6, 2006. In 2010, the name changed again to OCIO-Telecommunications and Networking.
UNIV	Acronym for the central Business Unit in the ChartField.
100W	This form is no longer in use and has been replaced by eRequests. It was an internal paper form for exclusive use by university departments. Used by departments to purchase goods or services from other university departments.
1099	Report filed by the university with the Internal Revenue Service to report payments to individuals (and certain medical service corporations) from which taxes have not been withheld. Reports must be filed on these payments when they total $600 or more in a calendar year.
1303	This form is no longer in use. The Requisition Form (1303) was a paper form for use by university departments to request the purchase of goods or services from an external vendor. All requisitions are now processed online in the Financials system.
61206	ChartField Account value used for all incoming PCard transactions when billed to the University by the Bank.

Abbreviations and Terms in use at the University

'45 Report	Abbreviated name for the GLU009OS-45 Report. A report that shows summarized income statements for a series of ChartField combinations for the month and year to date. The '45 Report is a management style report.
'61 Report	Abbreviated name for the GLU003OS-61 Report. This report provides a summary of Balance Sheets for an organization or other subset of the university. The '61 Report is an accounting style report.
'90 Report	Abbreviated name for the GLU007OS-90 Report. Summary report that shows the Income Statement for a ChartField combination for the month and year to date, as well as a comparison of budget to actual activity. The '90 report is a management style report.
'91 Report	Abbreviated name for the GLU004OS-91 report, which provides monthly detail of the transactions that have taken place in each Income Statement. The '91 reports are accounting style reports.
A-21, A110 & A-133	Circulars A-21, A110 and A-133 have been redefined by the federal government as "Uniform Guidance Subparts E, F and D." The circulars A-21, A-110 and A-133 were federal government directives that define the rules for funding sponsored research.
"Accounting Style"	Refers to reports that use the debits and credits convention.
AM0001	The "Application for Asset Retirement Form AM0001" is used to retire assets that were not transferred to Surplus Materials Disposal for disposal. The form is completed by the department and sent to the Asset Management Department, part of the Office of the Controller.
AM0002	The "Additional Item Form AM0002" is used to add item(s) to your inventory that meet the definition of capitalized equipment, but are not currently listed on the department's Physical Inventory Report.

AM0003	The "Equipment Ownership Transfer Form AM0003" is an interdepartmental form used to transfer the ownership of equipment from one organization to another.
AM0004	The "Agreement for Assignment of University Equipment Form AM0004" must be completed for each university-owned equipment item (capitalized or non- capitalized) that an employee is using off-site. The name of the individual who has the equipment must be noted in the custodian field of the Asset Management pages in the Financials system.
AM0005	The "Permanent Transfer/Sale of Property Form AM0005 is used when a faculty member transfers to a new institution and requests transfer of University/Office of Sponsored Programs (OSP) property
ASSET	Item of value owned by or under the control of the university, such as cash, accounts receivable, inventories, patents, buildings and land.
ASSET	In the context of OSU's capitalized equipment, "asset" refers to an item of equipment that is tracked in the Asset Management pages of the Financials system.
ASSIST	ASSIST is the on-line help tool for the HR and Financials Systems. It contains step-by-step procedures, panel shots, glossaries, Frequently Asked Questions, and job aids.
AUDIT TRAIL	Source documents and reports that substantiate an expense or credit for a department and trace the transaction back to the individual who initiated it.
Blanket	Short name for Blanket PO. A purchase order issues for recurring purchases of a specific service or commodity.
Budget	An allocation of funds to a department, or a plan for revenues and/or expenses

CINTAX	Free service provided by OSU to international students to help them submit their non-resident alien tax return.
Clearing Account	Temporary holding place for a transaction. All transactions must be reallocated to the appropriate detailed ChartField combination on a timely basis.
Convenience Orders	Convenience Orders allow university departments to make payment for specified goods and services without making use of the encumbrance process through the use of a purchase order. At the beginning of each fiscal year, Purchasing establishes a list of Convenience Orders that define the types of goods and services that can be paid against each one.
Convenience Order Number	A six-digit identifier beginning with "X" that is used for a specific commodity. Sometimes called an "X number", the Convenience Order Number appears on the detail GL report in the Purchase Order column.
De minimis	Literally, "of the smallest type." Implies that the item is of minimal cost and therefore can be disregarded in the computing of taxes.
D-Node	General way of referring to node names at the department level of the Organization tree. All Organizations on the tree must roll up to a D-node.
eReports	Departmental reports that are accessed via eReports Portal.
eReports Portal	Trade name for the software used to obtain your eReports electronically.
eRequest	A web-based from that enables an employee to submit a request for goods, services or payments.
eStores	Preferred purchasing tool for researching and ordering goods/services from contracted suppliers.

First Close — First set of reports for the fiscal year that is coming to an end. The set of reports is usually made available in early July. A space of time is allowed to record any transaction that departments want to include in the fiscal year, and then the second close takes place.

Flex Reports — Reports that can be run on an ad hoc basis to view current financial information.

Fund Accounting — Fund accounting is the type of accounting used in not-for-profit organizations. University fund accounting divides University resources into seven fund groups.

"GET" Card — Visa Card issued for two or more travelers or for an individual's travel that spans seven or more consecutive days.

Journal Entry — Financial transaction created when debits and credits are posted to desired ChartField segments.

Kerberos ID — Former name for your OSU Internet Username (e.g. Doe.999).

Lantern — The Ohio State Lantern is a student laboratory newspaper first published in 1881 and is one of the oldest newspapers in Ohio.

Lima — Location of one of the regional campuses of the Ohio State University.

Mansfield — Location of one of the regional campuses of the Ohio State University.

Marion — Location of one of the regional campuses of the Ohio State University.

Newark — Location of one of the regional campuses of the Ohio State University.

Node — A node groups ChartField values that logically belong together. A college node is a value which users can enter to roll up all their detailed information to the college level.

OMB Circulars	Instructions or information issued by OMB to Federal agencies see their web site for more information: http://www.whitehouse.gov/omb/circulars_default
onCampus	Newspaper published for Faculty and Staff. *onCampus* is published the second and fourth Thursdays of most months, except during summer and holiday months.
OSU Foundation	A legal entity, separate from the university. As a charitable 501(c)(3) organization, the Foundation can accept gifts on behalf of the university.
OSU Today	Daily online newsletter sent to all students, faculty and staff.
PCard	Abbreviation for Department Cards, Service Center Cards, Travel and Group Extended Travel (GET) Cards, and Individual Cards which are Visa Cards issued to approved cardholders or depts.
PeopleSoft	Name of the application used for inputting Human Resources and Financials transactions. Also used when referring to a version of the application, such as "PeopleSoft Version 8.4"
Phys Fac	Abbreviated term for the department of Physical Facilities, now known as Facilities Operations and Development (FOD).
Procurement Inquiry Tools	A series of pages in the Financials System that enables the user to locate specific information regarding purchase orders, payment processing, etc.
Quid Pro Quo	Literally "something for something." Indicates that when a donor gives a charitable gift, he or she receives something in return.
Req	Abbreviation for Requisition. The paper-based (Form 1303 – no longer in use) or online method of requesting a purchase order.
Restricted Funds	Monies that can only be spent certain ways. "Restricted" is the term used when an external party has specified use of the funds.

Satellite | In the context of Accounts Payable, a department that processes their own invoices, credits and payment requests, but they do not issue the checks for payment.

Second Close | The second set of reports for the fiscal year that is coming to an end. After second close, departments cannot make entries affecting that fiscal year.

Shadow System | A departmental program or system that contains the same information as another system. Often used by departments for internal reporting. Shadow systems are not recognized as the official source of record (e.g. Financials, HR, PI Portal, etc.)

Stewardship | Stewardship means exercising fiduciary responsibility in managing an organization's funds. Each university employee entrusted with fiscal responsibility exercises a stewardship function.

Surplus | An abbreviated name for Surplus Materials Disposal, a department that helps you dispose of items your department no longer needs.

Third Close | Third and final close of the fiscal year. Produces the fiscal year's third and final set of fiscal reports.

Treasure or Trash | Former name for the Controller's website that allows you to advertise and/or locate surplus OSU equipment. (Now known as "Surplus Property Management System").

Voucher | An invoice, credit or payment request processed in the Financials system.

Uniform Guidance | "Uniform Guidance Subparts E, F and D" are federal government directives that define the rules for funding sponsored research. The texts of these administrative requirements can be viewed under the Code of Federal Regulations (CFR). http://www.whitehouse.gov/omb/circulars_index-education.

Unrestricted Funds — Monies whose use has not been specified by an external party. Note that "unrestricted" is a technical fund accounting term. It does not mean "use as you wish."

Workflow — Electronic method of circulating information for online review and approval of transactions in the Financials System.

Worklist — List of items sent electronically for review and approval.

X-Number — A six-digit identifier beginning with "X" that is often associated with a non-purchase order voucher. It appears on the detail GL report in the Purchase Order column.